and gave no reasons for ignoring the applicability of the above-mentioned clauses of the United States Constitution. It held the period of 90 days in which legal action can be brought in this case to be constitutional.

Petitioner's contention with regard to the purpose and scope of the Statute of Limitations are well outlined on page 13 of his Opening Brief, above referred to, beginning on line 5 to which reference is being made.

While petitioner requests a decision with regard to the unconstitutionality of the actions and proceedings of the gas tax refund division relating to the applicable provisions of the United States Constitution, the primary reason for petitioning the United States Supreme Court for a review of this case is a request for a determination by this court of a proper basis for setting time limits. In other words, should the shortest possible time be the basis for fixing the period of time in which to act or should the time limit be a protection against

"stale claims."

The matter embraced in this question is substancial and of import for every state in the Union.

Wherefore petitioner prays that this petition for a writ of certiroari be granted.

Respectfully submitted,

OTTO BURGDORF

PROOF OF SERVICE

I,_____

Deputy Attorney General, of the State of California hereby acknowledges receipt of a copy of the foregoing petition for a writ of certiorari to the Supreme Court of the United States, this_____day of_____, 196__

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